Full Cost Decision Memorandum: Civil Service Charging Policy (WF-05)

Issue:

What is the civil service charging policy?

Source / reference:

LaRC Office of the Chief Financial Officer (OCFO)
LaRC Office of Human Resources (OHR)

Background:

Employees at LaRC need guidance on charging labor hours to projects, services, and G&A activities.

Options:

1. N/A – Documentation of Center policy

Policy:

This guidance supports more accurate workforce charging by the Center Civil Service staff.   Each Civil Servant is individually responsible for the accurate input of time and attendance (T&A) information and assignment of time to the correct labor reporting code(s) (known as a work-break-down structure (WBS) code) for the work performed or activity supported.

Supervisors and/or project leads must provide valid and accurate WBSs to employees. Supervisors must verify the labor charges of employees when certifying the T&A records. Supervisors and project leads should routinely (at least monthly) review labor charges against their WBSs and compare employee labor charging to the workforce plans in the Workforce Integrated Management Systems (WIMS) to ensure employee charging is consistent with the plan.

If charging discrepancies are found, the supervisor and/or project lead responsible for the WBS should:

1. Contact the employee to determine if the charges are correct. If the charges are not correct the employee should submit corrections in WebTADS (within 3 pay periods).
2. If the employee is not willing to correct the charges, contact the employee's supervisor and advise the supervisor that personnel within their organization are not properly charging and that the charges must be corrected.
3. If the employee's supervisor is not willing to ensure that the charges are corrected, contact the next level of management to have them ensure that the charges are corrected.
4. If the above process fails, contact the Deputy Chief Financial Officer (Financial Management) at ext. 42075 in the Office of Chief Financial Officer (OCFO) for final resolution.

Overtime, Compensatory Time, and Credit Hours

Overtime and compensatory time must be officially ordered and approved in advance of the performance of the work. WebTADS generates an e-mail to the supervisor to approve overtime and/or compensatory time. Supervisor should forward a copy of such e-mails to the related project manager to allow confirmation that the project does in fact support the overtime/compensatory time to be performed. Supervisors are also reminded that they are required to compensate their employees for working overtime or compensatory time and cannot direct an employee not to post time worked.

Employees under the Variable Day Schedule may elect to work in excess of the 40-hour basic work requirement as credit hours. Credit hours are non-overtime work for which the employee receives no additional pay. Full-time employees may accumulate and carry forward no more than 24 credit hours from pay period to pay period. Part-time employees may accumulate credit hours up to one quarter of their biweekly scheduled work hours.

WebTADS does not have a means to keep employees from posting and accumulating more than 24 credit hours when they post their time. Once WebTADS data is processed into the NASA Personnel/Payroll System, the system will automatically drop any credit hours posted in excess of the maximum. Therefore, employees are reminded they can not work past the 24-credit hour limit and supervisors are tasked with verifying that they are approving legitimate records of time worked in appropriate categories.

SES employees are exempt from premium pay provisions. Non-SES employees, who are subject to premium pay provisions and the maximum earning limitations, cannot volunteer their work time hours. NASA Headquarters is developing an Agency policy on this subject and will communicate it to the Center when it is issued, but it is not expected to alter this fundamental provision.

Accurate accounting for civil service workforce activity is critical, especially now that the Agency and Center are operating in a full cost budgeting, accounting, and management environment. Concerns that cannot be resolved at your organizational unit level regarding the status of WBSs or what WBS to use should be brought to the attention of the Deputy Chief Financial Officer (Financial Management) at ext. 42075 in the Office of the Chief Financial Officer for resolution.

WBSs for Charging Civil Service Workforce

The following WBS code guidance should be used by Langley organizations for recording their labor. In addition, a separate "Labor Charging by Langley Organization" chart (attached) has been developed to assist Langley organizational employees in determining the type of WBS to which employees of various organizations should normally charge their time.

Labor charges or costs can be grouped into three types of cost: Direct, Service and General and Administrative.

Direct: Direct costs are expenses that can be obviously, physically, and/or directly related to a program/project at the time the costs are incurred.

Direct WBSs begin as follows:

> 23-XXX, in which XXX is any combination except 090

Service: Service costs are expenses that are directly linked to a project based on consumption/usage. Service activities, such as Wind Tunnels and Fabrication Services, provide a broad range of infrastructure, institutional capabilities and/or workforce services that support programs and projects at LaRC.

Service WBSs begin as follows:

> 23-090-30 Facilities and Related Service Pool
> 23-090-40 Information Technology Service Pool
> 23-090-50 Science and Engineering Service Pool
> 23-090-60 Fabrication Service Pool
> 23-090-70 Test Service Pool (Simulators and Aircraft)
> 23-090-80 Wind Tunnel Service Pool
> 23-090-90 Independent Technical Authority/Safety Mission Assurance

Employees in service pool operations, at times, may have alternatives to charge their time either (1) directly to a program/project or (2) to the pool. Employees should:

1. Charge their time to programs/projects WBS when directly supporting a program/project or
2. Charge their time to the service pool when the activity is not directly supporting a program/project.

General & Administrative: Center General and Administrative (G&A) cost are expenses that are not directly linked to a program/project or service. G&A cost include activities such as Security and Legal support/services. These costs include most of the Business Management Functions and Select Administrative Functions. The G&A WBSs begin 23-090-20 or 23-090-21

1. Business Management Functions:

Center G&A WBSs for Business Management Functions begin as follows:

> 23-090-20-XX (In which XX is established at the Center and is assigned
> 23-090-21-XX   to each Business Management Functional area.)

2. Select Administrative Functions:

The following guidance is being provided for charging time to administrative activities/functions at LaRC. In that regard, the Center has revised the workforce charging policy to record time for most administrative functions to an employee's normal project or function. Activities such as training, colloquiums, town meetings, CFC and other administrative events are considered part of an employee's normal job. Such administrative activities/functions tend to be routine in nature and typically improve employee performance for existing job activities by ensuring employees are trained, educated and understand center operations. In that regard, employees should only charge to G&A for Select Administrative Functions (as referenced below).

The following G&A WBSs have been specifically developed at the Center to capture charges to these unique activities. Workforce labor recorded against such Select Administrative Functions must only include the specific amount of time involved in these special activities. The following WBSs are to be used by all employees to record labor for Center wide G&A cost:

23-090-20-39	Agency Review Teams[1]
23-090-20-23	Bid & Proposal
23-090-20-26	Co-Op Students
23-090-20-15	Independent R&D/Creativity & Innovation
23-090-20-53	Detailees to Other Centers (Non-programmatic detailees only)
23-090-20-KS	Kick Start Team (Team Members Only)
23-090-20-BG	Labor Relations Meetings
23-090-20-BI	Safety[2]
23-090-20-50	Senior Executive Service Career Development Program (SESCDP)
23-090-20-BA	Special Events (Used only when designated to charge by management)
23-090-20-35	Transition Workforce[3]
23-090-20-34	Core Capability/Competency Development[4]
23-090-21-TE	Full time graduate study[5]
23-090-21-TF	Thompson Fellowship[5]
23-090-21-T7	HQ Fellowships/Leadership Development Program[5]

Blood Drives should be charge to Excused Leave in WebTADS.

[1] Work for Agency Review Teams that can be associated with a direct WBS should be charged to that WBS. If the work can not be associated with a direct WBS, then the labor may be charged against this Select Administrative Function WBS.

[2] Many activities for safety and training are elements of normal day-to-day activities. Such day-to-day activities should be included in the employee's normal project, function or other labor charges. Only unusual and special safety and training activities/events should be separately reported in the Select Administrative Functions WBSs. Such events will normally be indicated by Center management as such when they are announced.

[3] LaRC periodically experiences significant changes/reductions in assigned work. In such unusual circumstances, the Center occasionally must temporarily assign certain individuals or portions of certain individual's time to a component of the Center G&A Investment Account specified as Transition Workforce. This Investment Account Transition Workforce provides an appropriate WBS for employee labor charges during such work shortages. Typically, such employees will be assigned to special studies, teams, development or other assignments. This WBS code is only to be used by employees upon direction of Center Management. The OCFO and Office of Human Resources must be involved in any decisions about the appropriateness of charging to the Investment Account Transition Workforce WBS.

[4] Core capabilities represent planned and approved activities that focus on organizational/competency development and/or process improvements. This WBS code should only be used by employees when directed by Center Management.
[5]Participants should charge these WBSs when directed by OHR and the duration of the fellowship/program extends beyond ten (10) workdays.

Charging of WBSs Impacted by Length of Time Spent on an Activity

The charging of WBSs also can be impacted by the length of time spent on an activity. If the employee performs an activity that is not related to the WBS they are currently supporting and it is less than an hour per workday per event, the employee should continue to charge the WBS that they are currently supporting. For example, if an employee is currently supporting a program/project and performs a pool activity or a Select Administrative Function that is less than an hour per workday per event, then the employee should continue to charge the program/project. If the employee is performing an activity that is not related to the WBS they are currently supporting and it is greater than an hour per workday per event, then the employee should charge that activity's WBS.

If a service pool employee is performing an activity that is neither direct nor a Select Administrative Function and the activity is greater than an hour per workday per event, then the employee should charge the service pool activity. For example, an employee should charge their service pool WBS when they attend a two-hour all-hands meeting with their unit manager that is not directly related a program/project.

Langely Workforce Charging Guidance by Organization

Labor Charging by Organization			Program/Projects	Service Activity	General and Administrative		Remarks
			Direct	Service	Business Mgmt Functions	Select Admin. Functions	
Corporate Unit	Office of the Director	A	N	N	Y	Y	
HQ Functions	Independent Program Assessment Office	AH	Y	N	N	Y	Only IPAO Personnel May Charge the IPAO WBS
HQ Functions	Science Support Office	A1	Y	N	N	Y	
HQ Functions	Wind Tunnel Facility Group Office	A2	N	N	Y	Y	
HQ Functions	Aviation Safety & Security Office	A3	Y	N	N	Y	
Shared Service Units	Office of Procurement	B1	N	N	Y	Y	
Shared Service Units	Office of Chief Counsel	B2	N	N	Y	Y	
Shared Service Units	Office of Equal Opportunity Program	B3	N	N	Y	Y	
Shared Service Units	Office of Human Resources	B4	N	N	Y	Y	
Shared Service Units	Office of Communications & Education	B5	Y	N	Y	Y	Charge Direct for Education Activities
Shared Service Units	Office of Chief Financial Officer	B6	N	N	Y	Y	
Shared Service Units	Office of the Chief Information Officer	B7	Y	Y**	Y	Y	** Service Activity in the Unit
Strategic/Management Units	NASA Engineering & Safety Center	C1	Y	N	N	Y	Corporate G&A**
Strategic/Management Units	Safety & Mission Assurance Office	C2	Y	Y	Y	Y	Charge Direct for Mission Assurance Activities
Strategic/Management Units	Strategic Partnership, Planning & Management Office	C3	N	N	Y	Y	
Strategic/Management Units	System Management Office	C4	N	Y**	Y	Y	** Service Activity in the Unit
Core Resource Units	Flight Research Services Directorate	D1	Y	Y**	N	Y	** Service Activity in the Unit
Core Resource Units	Systems Engineering Directorate	D2	Y	Y**	N	Y	** Service Activity in the Unit
Core Resource Units	Research & Technology Directorate	D3	Y	Y**	N	Y	** Service Activity in the Unit

Business Units	Center Operations Directorate	D4	Y	Y**	Y***	Y	** Service Activity in the Unit ***CofFLabor, Space Utilization, Logistics
	Aeronautic Research Directorate	E1	Y	N	N	Y	
	Exploration Systems & Space Operations Technology Directorate	E2	Y	N	N	Y	
	Science Directorate	E3	Y	Y**	N	Y	** Service Activity in the Unit Due to Non-Matrix Workforce
	Systems Analysis Directorate	E4	Y	Y**	N	Y	* *Service Activity in the Unit Due to Non-Matrix Workforce
Project Unit	Flight Projects Office	G1	Y	N	N	Y	
	Incubator Institue	H1	Y	N	Y	Y	

Y = Yes, May Charge to This Category
N = No, May Not Charge to This Category

*Center Employees may charge to Corporate G&A WBS when they provide work that is directly related to the function. For example, an employee provides an analysis or service on a NESC Team.

Approved by LaRC CFO (Ken Winter) 11/8/04